March 25, 1982

Mr. Arnold Henson Benior Vice President and General Counsel American Brands, Inc. 245 Park Avenue New York, New York 10167

Dear Arnold:

Mr. Storr has asked me to acknowledge with thanks receipt of check to The Council in the amount of \$140,952.00, representing the eighth and minth installments of 1981 dues from American Brands, Inc.

Sincerely,

W. T. Hoyt

WIH/lp